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FORM 10-Q
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Eq2-2238

Quarterly Report Under Section 13 or 15(d) of
the Securities Exchange Act of 1934

PROCESSED
12-12-92
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For Quarter Ended:
January 31, 1992

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CUYAHOGA LANDMARK, INC.
(Exact name of registrant as specified in its Charter)

Ohio	34-1012694
(State of Incorporation)	(I.R.S. Employer Identification No.)

12782 Prospect Road
Strongsville, Ohio 44136
(Address of principal executive offices)

(216) 238-3900
(Telephone Number)

BEST COPY
AVAILABLE

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES X NO ____

Indicate the number of shares outstanding of each of the issuer's classes of common stock as of January 31, 1992 - 1,932 Common Shares, without par value.

PART 1. FINANCIAL INFORMATION

ITEM 1. Financial Statements

CUYAHOGA LANDMARK, INC.
BALANCE SHEETS

ASSETS

	January 31, 1992 (unaudited)	October 31, 1991
Current Assets		
Cash and cash equivalents	$ 16,992	$ 34,161
Accounts receivable, net allowance for doubtful accounts of $69,161 in 1992 and $57,889 in 1991	742,275	861,474
Miscellaneous receivables	32,360	60,962
Federal income tax refund receivable	108,324	108,324
Inventories	348,919	436,741
Prepaid expenses	15,303	26,186
Deferred income taxes	33,000	33,000
TOTAL CURRENT ASSETS	1,297,173	1,560,848
Property, plant and equipment	3,847,854	3,789,208
Less accumulated depreciation	(2,249,736)	(2,258,644)
NET PROPERTY, PLANT AND EQUIPMENT	1,598,118	1,530,564
Other Assets		
Prepaid expenses and investments	10,799	11,026
Deferred income taxes	179,000	179,000
TOTAL OTHER ASSETS	189,799	190,026
TOTAL ASSETS	$3,085,090	$3,281,438

See accompanying notes to financial statements.

LIABILITIES

	January 31, 1992 (unaudited)	October 31, 1991
Current Liabilities		
Accrued wages	$ 34,480	$ 86,185
Accounts payable	399,824	616,150
Customer credit balances	23,011	55,065
Bank overdraft	0	46,450
Capital lease obligation	19,882	0
Accrued taxes	78,372	65,429
Estimated liability related to environmental clean up	100,000	100,000
Capital stock and certificates of ownership called for redemption	37,888	37,888
Other liabilities	12,020	20,388
TOTAL CURRENT LIABILITIES	705,477	1,027,555
Long-Term Liabilities		
Estimated liability related to environmental clean-up	523,556	523,556
Capital lease obligation	63,979	0
TOTAL LONG-TERM LIABILITIES	587,535	523,556
TOTAL LIABILITIES	1,293,012	1,551,111
Shareholders' Equity		
Capital stock (11,000 shares authorized; 1,932 shares issued and outstanding)	19,320	19,320
Certificates of ownership	119,791	119,791
Retained earnings	1,652,967	1,591,216
TOTAL SHAREHOLDERS' EQUITY	1,792,078	1,730,327
TOTAL LIABILITIES AND EQUITY	$3,085,090	$3,281,438

See accompanying notes to financial statements.

CUYAHOGA LANDMARK, INC.
STATEMENT OF OPERATIONS

For the three months ended January 31, 1992 and 1991
(unaudited)

	3 Months Ended	
	January 31 1992	January 31 1991
Revenue	$2,912,547	$3,297,950
Cost of goods sold (excluding depreciation expense of $35,383 and $42,498 for the 3 months ended January 31, 1992 and 1991, respectively)	2,392,463	2,778,489
Gross margin	520,084	519,461
Other revenue	79,241	81,597
Operating expense	375,957	421,203
Selling, general and administrative expense	141,251	152,726
Interest expense	1,365	1,099
Income before income taxes	80,752	26,030
Income tax expense	19,000	0
Net income	$ 61,752	$ 26,030
Net income per common and common equivalent share	$31.96	$13.47
Weighted average common and common equivalent shares outstanding	1,932	1,932
Dividends per share	$0	$0

See accompanying notes to financial statements.

CUYAHOGA LANDMARK, INC.
STATEMENTS OF CASH FLOWS

For the Three Months Ended January 31, 1992 and 1991
(unaudited)

	January 31, 1991	January 31, 1990
CASH FLOW FROM OPERATING ACTIVITIES:		
Net income	$ 61,752	$ 26,030
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	35,383	42,498
Gain on sale of property and equipment	(698)	(701)
Changes in assets and liabilities:		
Accounts receivable	119,199	188,270
Inventories	87,822	35,086
Prepaid expenses	11,110	(9,359)
Accounts payable	(216,326)	16,231
Accrued taxes	12,943	(181,213)
Other liabilities	(92,127)	(49,562)
Other current assets	28,602	681
Net cash provided by operating activities	47,660	67,961
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sale of property and equipment	1,305	701
Expenditures for property and equipment	(16,862)	(21,575)
Net cash used by investing activities	(15,557)	(20,874)
CASH FLOW FROM FINANCING ACTIVITIES:		
Redemption of certificates of ownership	0	(61)
Payments on notes payable	0	(4,600)
Payments on capital lease obligation	(2,822)	0
Net change in bank overdraft	(46,450)	(44,423)
Net cash used by financing activities	(49,272)	(49,084)
Net decrease in cash and cash equivalents	(17,169)	(1,997)
Cash and cash equivalents at beginning of period	34,161	3,607
Cash and cash equivalents at end of period	$ 16,992	$ 1,610

See accompanying notes to financial statements.

CUYAHOGA LANDMARK, INC.

NOTES TO FINANCIAL STATEMENTS

January 31, 1992

The accompanying financial statements are unaudited. However, in the opinion of management, they contain all adjustments (all of which are normal and recurring in nature) necessary to present fairly the financial position and the results of operations. The notes to the financial statements contained in the 1991 Annual Report should be read in conjunction with these financial statements. There have been no changes in the Company's significant accounting policies.

1. Inventories and Receivables.
The decrease in receivables is the result of aggressive collection procedures and tighter credit constraints. The inventory reduction is due to lower fuel inventories.

2. Statement of Cash Flows.
There were no payments made for income taxes during the three months ended January 31, 1992. In connection with a lease agreement $1,365 was paid for interest.

With respect to non-cash transaction disclosures, the Company incurred a capital lease obligation of $86,683 for computer hardware and software.

3. Earnings Per Share.
The weighted average number of common shares entering into the calculation of earnings per share data is as follows:

	Three Months Ended	
	January 31, 1992	January 31, 1991
Common and common equivalent shares:		
Weighted average common shares	1,932	1,932
Shares issuable under stock options	0	0

4. Capital Lease.
The Company entered into a capital lease during the period ended January 31, 1992 for the purchase of computer hardware and software. The lease requires monthly payments of $1,979 (including interest) for a period of four years. In connection with this lease, office equipment of $86,683 has been recorded.

5. Income Taxes.
Provision for federal income taxes is determined by applying statutory rates to income before taxes. Taxable income did not differ significantly from income for financial reporting purposes for the three months ended January 31, 1992. A provision for federal income taxes was not recorded for the three months ended January 31, 1991 because the Company did not expect to have taxable income for the year ended October 31, 1991.

6. Environmental Contamination.
There have been no significant changes in the estimated magnitude of the environmental contamination disclosed in the notes to the audited financial statements dated October 31, 1991.

7. Contingency.
The Company's Board of Directors has voted to recommend to the shareholders a preliminary acquisition agreement that involves one of the officers of the Company.

Item 2. Management's Discussion and Analysis
of Financial Condition and Results of Operations
Three Months Ended January 31, 1991 and 1992

General

The business of the Company is comprised of petroleum operations, retail sales, heating and cooling operations and rental properties. Management's Discussion and Analysis of Results of Operations provided below is a general discussion of the results of the Company's operations in total. Subsequent to this discussion each operating unit is discussed in more detail.

Sales and Cost of Goods Sold. The Company's sales for the first quarter ended January 31, 1992, were $2,912,547, a decrease of $385,403 or 11.7 percent from the 1990 first qurater sales. This decrease was primarily attributable to a decrease in petroleum sales.

In the first quarter of fiscal 1992, cost of goods sold were $2,392,463, a decrease of $386,026 from the $2,778,489 in the same period of 1991. As a result of a comparable decrease in sales and cost of goods sold, the Company's gross profit was essentially unchanged at $520,084 in the first quarter of fiscal 1992. While gross profit remained unchanged in total, a small improvement in petroleum operations was more than offset by a decrease in gross profit in the retail operations.

The Company's gross profit as a percent of sales increased from 15.8 percent in the first quarter of fiscal 1991 to 17.9 percent in the current quarter. This increase was primarily the result of higher margins earned in the Company's petroleum department. The improvement in margins was a result of Management's ability to hold and support sales prices during a period of declining product prices.

Other Revenue. Included under "Other Revenue" is labor income from the Heating and Cooling Department, rental income from the Company's Mark Park Department, customer finance charges and miscellaneous income. Other revenue in the first quarter of fiscal 1992 was $79,241, as compared to $81,597 in the same period of fiscal 1991.

The decrease in other revenue in the first quarter of fiscal 1992 was primarily attributable to a decrease in labor income of $5,308 generated by the Company's underground storage tank service due to fewer tank removal jobs being completed. The Company has recently experienced an increase in competition in its underground storage tank service from building contractors because of the economic slow down. Contractors, many with their own construction equipment, are now submitting bids for the removal of underground storage tanks. As a result, the Company is earning less gross profit on successful bids than from those awarded and completed in fiscal 1991.

Operating Expenses. Operating expenses in the first quarter of fiscal 1992 decreased by 8.9 percent to $375,957 from $412,577 the previous fiscal year. This decrease of $36,620 was partially attributable to decreases in: truck operating expenses of $14,387, primarily as a result of fewer significant repairs of petroleum delivery vehicles; miscellaneous expenses of $7,638 as the first quarter of fiscal 1991 contained an employee hiring fee and the expense of settling an employee lawsuit; depreciation expense of $6,384 as certain equipment of the Company was fully depreciated; repairs to several of the Company's properties of $5,386. The decrease in operating expenses was partially offset by an increase in labor expense of $4,581, due to increases in group medical insurance and employee pay raises.

Selling, General and Administrative Expenses. Selling, General and Administrative expenses were $141,251 in the first quarter of fiscal 1992, a decrease of $20,100 from $161,351 in the same period the previous fiscal year. Advertising expense decreased by $12,383 from the $25,867 expensed in the first quarter of fiscal 1991, as the Company attempts to improve its return on advertising dollars spent. Fees for legal, financial and accounting services decreased by $10,578 as a result of a reduction of activities. These services were provided on behalf of the Company and its Board of Directors in responding to comments from the Securities and Exchange Commission on a proxy statement regarding a proposed merger.

Interest expense increased to $1,365 in the first quarter of fiscal 1992 from $1,099 in the same period of fiscal 1991. The increase in interest expense is a result of the lease of a new computer system, acquired during the first quarter of fiscal 1992.

The combination of the decrease in operating and Selling, General and Admininistrative expenses caused the Company's income before income taxes to increase by $54,721, to $80,752 in the first quarter of fiscal 1992 from $26,031 for the same period of fiscal 1991. After a provision for income taxes of $19,000 in the first quarter of fiscal 1992 the Company recorded net income of $61,752. This was an improvement from the net income of $26,031 recorded in the first quarter of fiscal 1991 when there was no provision for income taxes.

Operating Departments. The description below is based upon the internal financial reporting of the Company for its individual operating departments, whereas the Segment Reporting footnote to the financial statments of the Company is based on the independent auditor's strict interpretation of the product categories. In the opinion of Management, the following discussion is not materially different from the footnote to the financial statements captioned "Segment Reporting".

Petroleum Operations

Sales and Cost of Goods Sold. Sales in petroleum operations decreased by $366,028, from $2,982,894 in the first quarter of fiscal 1991, to $2,616,866 in the same period of fiscal 1992. The Company sold 2,743,100 gallons of petroleum products in the first quarter of fiscal 1992, an increase of 369,000 gallons from the 2,374,100 gallons sold in the same period the previous year. A decrease in petroleum gallons sold as a result of the mild winter in Northeast Ohio and reduced sales to contractors because of the recession, was more than offset by an increase in gallons sold under the municipal contract in Summit County, Ohio.

Strongsville Petroleum (Wholesale). Strongsville Petroleum sales were $1,219,256 in the first quarter of fiscal 1992, a decrease of $482,143 from the sales of $1,701,399 recorded in the first quarter of fiscal 1990. The decrease in Strongsville Petroleum sales was primarily the result of an industry-wide decrease in the price per gallon of petroleum products and to a lesser extent reduced sales to contractors because of the recession.

Strongsville Express Mart (Retail). Sales of petroleum products on a retail basis at the Strongsville Express Mart store were $230,650 in the first quarter of fiscal 1992, down from $246,011 the same period the previous year. This decrease can be attributed primarily an industry-wide decrease in the price per gallon of petroleum products.

Barberton Petroleum (Wholesale). Petroleum sales on a wholesale basis at the Barberton Petroleum operation increased by $37,140, from $990,116 in the first quarter of fiscal 1991 to $1,027,256 in the same period of fiscal 1992. This increase in sales is attributable to a total increase of 419,800 gallons sold from the Barberton operation (both wholesale and retail). The additional gallons sold were primarily attributable to the municipal contract in Summit County, Ohio. The increase in gallons sold was partially offset by an industry-wide decrease in the price per gallon of petroleum products. In addition, a small reduction in sales was attributable to the change in allocation of retail petroleum sales to Barberton Express Mart (discussed below).

Barberton Petroleum Express Mart (Retail). During the first quarter of fiscal 1992 the Company converted the Barberton retail store from a retail store to an Express Mart type operation as was done previously at its Strongsville location. Late in fiscal 1991, Mangement had seperated retail petroleum sales from Barberton Petroleum and allocated those sales to the retail operation. Sales of petroleum products on a retail basis at the Barberton Express Mart store were $139,018 in the first quarter of fiscal 1992, up from $45,368 the same period the previous year. This increase can be attributed primarily to a change in

accounting allocation of retail petroleum sales from Barberton Petroleum to Barberton Express Mart.

The cost of goods sold for all of the petroleum operations decreased by $378,607, from $2,584,171 in the first quarter of fiscal 1991 to $2,205,564 in the same period of fiscal 1992. As a result of the larger decrease in cost of goods sold than sales, the gross profit increased by $12,579 to $411,302 in the first quarter of fiscal 1992.

The total gross profit from petroleum operations as a percent of sales increased from 13.4 percent in the first quarter of fiscal 1991 to 15.7 percent in the same period of fiscal 1992. This increase was primarily the result of Management's ability to capitalize on falling prices to improve margings despite the lower margins earned on the Summit County, Ohio municipal contract. During a period of falling petroleum prices, Managmement was able to hold and support higher sales prices and at the same time purchase inventory at gradually decreasing prices, thereby improving margins.

The municipal contract in Summit County, Ohio is awarded on a competitive bid basis to the distributor which offers to sell and deliver petroleum products with the lowest bid price for one year. This bid price is based upon the sales price per gallon, which is calculated by adding a margin (cents per gallon) to the average price of petroleum published on a weekly basis by The Oil Price Information Service.

Since this is a high volume contract, the Company presented an aggressive bid and was awarded the contract. However, since the contract was competitively bid, the margin that the Company receives (approximately 6 percent on gasoline products and 11 percent on diesel and heating oil products) is less than the normal margin (approximately 12 percent on gasoline products and 23 percent on diesel and heating oil products) it would receive on sales of petroleum products in the ordinary course of business.

The Company was awarded the Summit County contract for one year, from July 1, 1991 to June 30, 1992. Management expects to bid on this contract when it comes up for renewal later in fiscal 1992. Management believes that this contract can account for as much as 1 to 1.5 million gallons, or approximately 11 to 17 percent of the gallons of petroleum sold by the Company. Accordingly, the loss of the contract could have a negative impact on the operating results of the Company. In the event that the Summit County contract were not awarded to the Company, Management would attempt to replace this lost business with petroleum sales to non-governmental users in the market place at potentially higher margins.

Petroleum Operations Expenses. Operating expenses were $240,917 in the first quarter of fiscal 1992, a decrease of $38,562 from

the $279,479 in the same period of fiscal 1991. The changes in these expenses were attributable to: increased labor expense at the Barberton Petroleum operation necessary to service the Summit County municipal contract, which was partially offset by a decrease in Strongsville Petroleum labor expense because of decreased volume; decrease in depreciation expense; and a decrease in truck operating expenses attributable to fewer significant repairs of petroleum delivery vehicles; and, a decrease in other expenses. As a result of the changes described above, operating income increased from $120,240 in the first quarter of fiscal 1991 to $172,650 in the same period of fiscal 1992.

Selling, General and Administrative expenses allocated to the petroleum operation in the first quarter of fiscal 1992 were $82,893, a decrease from the $100,029 allocated in the same period of fiscal 1991. The decrease is attributable to a change in the allocation of indirect expenses based on the direct expenses of a department from a discretionary allocation previously utilized. After allocation of Selling, General and Administrative expenses, the Petroleum Operations recorded income before taxes of $87,757 for fiscal the first quarter of fiscal 1992, as compared to income before income taxes of $20,210 in the same period of fiscal 1991.

Retail Sales

Sales and Cost of Goods Sold. The Company's retail sales, which include a variety of lawn and garden items for landscapers and residential users, are referred to as "Feed, fertilizer and farm products" in the Segment Reporting footnote in the financial statements.

The Company's Retail Sales include only those sales generated by the Strongsville Retail Store and the Westlake Retail Store. Strongsville Express Mart and Barberton Express Mart (which was converted in the first quarter of 1992) are now accounted for under the Petroleum Operations. The discussion below as it relates to fiscal 1991 has been adjusted to fiscal 1991 for comparability. The Company's sales through its Retail stores in the first quarter of fiscal 1992 were $266,199 a decrease of $23,771 from $289,970 in the same period of fiscal 1991. The decrease in retail sales occurred as a result of unseasonal weather experienced in Northeast Ohio in the first quarter of fiscal 1992. The mild winter negatively affected sales of bird seed and rock salt.

In fiscal 1991, cost of goods sold from retail operations decreased by $10,365, from $174,888 in the first quarter of fiscal 1991 to $164,523 in the same period of fiscal 1992. As a result of smaller decrease in cost of goods sold than sales, the gross profit decreased by $39,807 to $101,676 in the first quarter of fiscal 1992 from $115,082 the same period a year ago. The gross profit from retail operations as a percent of sales,

decreased from 39.6 percent in the first quarter of fiscal 1991 to 38.2 percent in the first period of fiscal 1992. This decrease in gross margin was primarily the result of price reductions in slow moving inventory.

Retail Sales Expenses. Operating expenses were $78,579 in the first quarter of fiscal 1992, an increase of $9,072 from operating expenses of $69,507 in the same period of fiscal 1991. Increases in labor expense, due to employee pay raises and increases in other expenses, were partially offset by decreases in depreciation expense. As a result of the changes described above, operating income decreased from $42,613 in the first quarter of fiscal 1991 to $21,662 in the same period of fiscal 1992.

Selling, General and Administrative expenses allocated to Retail Sales were $28,971 in the first quarte of fiscal 1992 a decrease from the $33,131 allocated in fiscal 1990. The decline is attributable to the decrease in expenses associated with advertising and the proposed merger agreement discussed above. After allocation of Selling, General and Administrative expenses, the Retail Stores recorded a loss before income taxes of $7,309 for the first quarter of fiscal 1992, as compared to income before income taxes of $9,482 in the same period in fiscal 1991.

Heating and Cooling Department

Sales and Cost of Goods Sold. The Heating and Cooling Department sells and repairs furnace and air conditioning equipment; sells underground storage tanks; and provides testing, removal and disposal, and installation of underground storage tanks. Sales of equipment and supplies from the Heating and Cooling Department were $29,483 in the first quarter of fiscal 1992, an increase from the $25,086 recorded in the same period of fiscal 1991. This decrease is the result of fewer installations of underground storage tank equipment being performed by the Heating and Cooling Department after old tanks have been removed.

Cost of goods sold as equipment and supplies from the Heating and Cooling Department decreased from $22,377 in the first quarter of fiscal 1992 from $19,429 in the same period of fiscal 1991. Because the decrease in cost of goods sold exceeded the decrease in sales, the gross profit increased to $7,106 in the first quarter of fiscal 1992 from $5,657 in the same period the previous year.

Heating and Cooling Department labor income (Other Revenue) was $44,747 in the first quarter of fiscal 1992, a decrease from the $50,055 earned in the same period of fiscal 1991. The decrease was attributable to fewer underground storeage tank removal jobs being completed during the quarter. The Company has recently experienced an increase in competition in its underground storage tank removal service from building contractors because of the economic slow down. Contractors, many with their own

construction equipment, are now submitting bids for the removal of underground storage tanks.

Heating and Cooling Department Expenses. Operating expenses were $44,502 in the first quarter of fiscal 1992 a decrease from $46,946 in the same period of fiscal 1990. The Heating and Cooling Department's operating expenses include those expenses incurred in the sale and installation of equipment. In addition, these operating expenses include the labor, subcontracting charges and other expenses related to the underground storeage tank removal service. The increase in fiscal 1991 is primarily related to an increase in labor expense due to the addition of an employee to the Heating and Cooling Department and other expenses resulting from the completion of more underground storage tank removal jobs. As a result of the changes described above, operating income decreased to $7,351 in in the first quarter of fiscal 1992 from $8,766 in the same period of fiscal 1991.

Selling, General and Administrative expenses allocated to the Heating and Cooling Department were $16,036 in the first quarter of fiscal 1992, up from the $2,332 allocated in the same period of fiscal 1991. The increase is attributable to a change in the allocation of indirect expenses based on the direct expenses of a department from a discretionary allocation previously utilized. After allocation of Selling, General and Administrative expenses, the Heating and Cooling Department recorded a loss before income taxes of $8,685 for the first quarter of fiscal 1992, as compared to income before income taxes of $6,533 in the same period of fiscal 1991.

Rental Properties (Mark Park)

Other Revenue. The Company is engaged in the rental of several commercial, industrial and residential real estate properties through its Mark Park division. Rental income generated by this department is included in the Other Revenue caption of the financial statments. In the first quarter of fiscal 1992, rental income generated by the Mark Park department was $27,138 up from $24,498 generated by this department in the same period of fiscal 1991.

Mark Park Expenses. Operating expenses were $11,960 in the first quarter of fiscal 1992, a decrease from operating expenses of $16,646 in the same period of fiscal 1991. A decrease in repairs to the properties were primarily responsible for the decrease in operating expenses. As a result of the changes described above, operating income increased from $7,852 in the first quarter of fiscal 1991 to $15,178 in the same period of fiscal 1992.

Selling, General and Administrative expenses allocated to Mark Park were $4,851 in the first quarter of fiscal 1992 up from the $957 allocated in the same period of fiscal 1991. The increase is attributable to a change in the allocation of indirect expenses based on the direct expenses of a department from a

discretionary allocation previously utilized. After allocation of Selling, General and Administrative expenses, Mark Park recorded income before income taxes of $10,327 for the first quarter of fiscal 1992, as compared to income before income taxes of $6,753 in the same period of fiscal 1991.

Liquidity and Capital Resources

The Company's working capital position increased to $591,696 at January 31, 1992 from $533,293 at October 31, 1991.

Accounts receivable decreased from $861,474 at year end to $742,275 at January 31, 1992. The decrease of $119,199 is attributable to the reduction in Company sales due to the lower sales price of petroleum products and the economic downturn and and fewer accounts receivables from the underground storage tank service.

The Company's inventories have decreased from $436,741 at fiscal 1991 to $348,919 at January 31, 1992. This decrease is attributable to fewer gallons of petroleum products on hand and reduced cost per gallon. Petroleum prices have decreased since the end of the fiscal year when there was considerable uncertainty in the petroleum markets.

Accounts payable decreased from $671,215 at year end to $422,835 at January 31, 1992. The decrease is attributable to an unusually high balance at year end due to a large increase in purchases as a result of unseasonably cold weather.

The Company has a $100,000 unsecured line of credit with a local bank. There were no borrowings outstanding under this line of credit at anytime during the first quarter of fiscal 1992.

It is expected that funds provided from operations, depreciation and funds available under the Company's line of credit will be sufficient to meet the Company's working capital needs.

PART II. OTHER INFORMATION

Item 1. Legal Proceedings

The registrant is not a party to, nor is property thereof the subject of, any legal proceedings which departs from litigation normally incident to the kinds of business conducted by the registrant and which is material in relation to the financial position of net earnings of the registrant.

Item 2. Change in Securities

Not Applicable

Item 3. Defaults Upon Senior Securities

Not Applicable

Item 4. Submission of Matters to a Vote of Security Holders

Not Applicable

Item 5. Other Information

Not Applicable

Item 6. Exhibits and Reports on Form 8-K

(a) Not Applicable

(b) Not Applicable

[Signatures on next page.]

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

CUYAHOGA LANDMARK, INC.

Dated: March 14, 1992

By: _____
Gary Smith, President and
Chief Executive Officer

And By: _____
Wilbur Kaiser, Treasurer
and Chief Financial Officer